

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF AKRON, IOWA
DUE: December 1, 2017

16207500100000
CITY OF AKRON
220 REED ST
AKRON, IA 51001

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	473,050		473,050	457,070
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	473,050		473,050	457,070
Delinquent property taxes	0		0	0
TIF revenues	242,929		242,929	239,270
Other city taxes	208,028	0	208,028	184,355
Licenses and permits	3,350	0	3,350	4,340
Use of money and property	23,949	6,881	30,830	82,590
Intergovernmental	291,149	0	291,149	253,231
Charges for fees and service	265,645	5,137,103	5,402,748	5,363,241
Special assessments	0	0	0	0
Miscellaneous	127,032	99,618	226,650	133,861
Other financing sources	928,036	539,035	1,467,071	856,317
Total revenues and other sources	2,563,168	5,782,637	8,345,805	7,574,275
Expenditures and Other Financing Uses				
Public safety	465,504	0	465,504	852,115
Public works	334,463	0	334,463	251,976
Health and social services	17,581	0	17,581	22,375
Culture and recreation	208,712	0	208,712	299,541
Community and economic development	397,685	0	397,685	218,262
General government	176,990	0	176,990	142,699
Debt service	456,560	0	456,560	114,775
Capital projects	404,338	0	404,338	410,000
Total governmental activities expenditures	2,461,833	0	2,461,833	2,311,743
Business type activities	0	4,994,685	4,994,685	4,658,416
Total ALL expenditures	2,461,833	4,994,685	7,456,518	6,970,159
Other financing uses, including transfers out	596,616	480,274	1,076,890	856,317
Total ALL expenditures/And other financing uses	3,058,449	5,474,959	8,533,408	7,826,476
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-495,281	307,678	-187,603	-252,201
Beginning fund balance July 1, 2016	1,035,798	1,833,731	2,869,529	2,160,105
Ending fund balance June 30, 2017	540,517	2,141,409	2,681,926	1,907,904

Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 1,735,000	Other long-term debt	\$ 0
Revenue debt	\$ 3,724,534	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,283,038

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/22/17	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Melea S. Nielsen		712	568-2041
Signature of Mayor or other City official (Name and Title)			Date signed
			11/28/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF AKRON					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	310,635	162,415					473,050			473,050	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	310,635	162,415		0	0		473,050		T01	473,050	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	310,635	162,415		0	0	0	473,050			473,050	6			
7	TIF revenues			242,929				242,929		T01	242,929	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	28,702						28,702		T15	28,702	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		179,326					179,326		T09	179,326	14			
15	TOTAL OTHER CITY TAXES	28,702	179,326	0	0	0	0	208,028	0		208,028	15			
16	Section B - LICENSES AND PERMITS	3,350						3,350		T29	3,350	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	287	342	309			29	967	6,881	U20	7,848	18			
19	Rents and royalties	22,982						22,982		U40	22,982	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	23,269	342	309	0	0	29	23,949	6,881		30,830	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		184,477					184,477		C46	184,477	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	300						300		C89	300	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	300	184,477	0	0	0	0	184,777	0		184,777	60
61												61
62	Local grants and reimbursements											62
63	County contributions	23,224						23,224			23,224	63
64	Library service	24,495						24,495		D89	24,495	64
65	Township contributions	58,653						58,653		D89	58,653	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	106,372	0	0	0	0	0	106,372	0		106,372	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	106,672	184,477	0	0	0	0	291,149	0		291,149	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	187,769	A91	187,769	73
74	Sewer							0	146,820	A80	146,820	74
75	Electric							0	1,641,498	A92	1,641,498	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	131,344						131,344		A81	131,344	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0	3,161,016	A89	3,161,016	89
90	Police service fees	9,715						9,715		A89	9,715	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	5,420						5,420		A89	5,420	92
93	Ambulance charges	73,781						73,781		A89	73,781	93
94	Sidewalk street repair charges		1,237					1,237		A44	1,237	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	200						200		A89	200	99
100	Park, recreation, and cultural charges	43,948						43,948		A61	43,948	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	264,408	1,237	0	0	0	0	265,645	5,137,103		5,402,748	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	86,017	221					86,238	50,298	U99	136,536	108
109	Deposits and sales/fuel tax refunds	2,755						2,755	-279	U99	2,476	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Sales and Service	3,625						3,625	49,599		53,224	114
115	Miscellaneous	2,655					31,759	34,414			34,414	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	95,052	221	0	0	0	31,759	127,032	99,618		226,650	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	832,088	528,018	243,238	0	0	31,788	1,635,132	5,243,602		6,878,734	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales	51,317						51,317	338,864	NR	390,181	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	296,490			395,550	104,418		796,458	16,171		812,629	127			
128	Internal TIF loans and transfers in		20,000		60,261			80,261	184,000		264,261	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	347,807	20,000	0	455,811	104,418	0	928,036	539,035		1,467,071	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,179,895	548,018	243,238	455,811	104,418	31,788	2,563,168	5,782,637		8,345,805	132			
133												133			
134	Beginning fund balance July 1, 2016	475,926	59,399	47,234	398	199,533	253,308	1,035,798	1,833,731		2,869,529	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,655,821	607,417	290,472	456,209	303,951	285,096	3,598,966	7,616,368		11,215,334	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF AKRON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	126,672	55,624					182,296		E62	182,296	2
3	Purchase of land and equipment	53,242						53,242		G62	53,242	3
4	Construction							0		F62	0	4
5	Jail — Current operation	13,551						13,551		E04	13,551	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	735						735		E89	735	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	70,398						70,398		E24	70,398	13
14	Purchase of land and equipment	11,902						11,902		G24	11,902	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	127,741						127,741		E32	127,741	16
17	Purchase of land and equipment	5,599						5,599		G32	5,599	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	40						40		E32	40	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	409,880	55,624		0	0	0	465,504			465,504	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	83,424	109,562					192,986		E44	192,986	42
43	Purchase of land and equipment	455	17,612					18,067		G44	18,067	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	10,865						10,865		E44	10,865	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	9,027						9,027		E44	9,027	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	103,518						103,518		E81	103,518	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	207,289	127,174		0	0	0	334,463			334,463	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation	17,581						17,581		E79	17,581	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	17,581	0		0	0	0	17,581			17,581	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
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119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	77,408						77,408		E52	77,408	122
123	Purchase of land and equipment		12,544					12,544		G52	12,544	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	25,487						25,487		E61	25,487	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	1,505						1,505		F61	1,505	129
130	Recreation — Current operation	87,500						87,500		E61	87,500	130
131	Purchase of land and equipment	4,268						4,268		G61	4,268	131
132	Construction	0						0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	196,168	12,544		0	0	0	208,712			208,712	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation						250,297	250,297		E89	250,297	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	145,981		169				146,150		E89	146,150	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	1,238						1,238		E50	1,238	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	147,219	0	169	0	0	250,297	397,685			397,685	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	100,134	47,775					147,909		E23	147,909	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,998						1,998		E31	1,998	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,079						11,079		E89	11,079	171
172	Other general government — Current operation	16,004						16,004		E89	16,004	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	129,215	47,775	0	0	0	0	176,990			176,990	176
177	Section G — DEBT SERVICE							0			0	177
178	GO 2012 Principal & Interest				89,343			89,343			89,343	178
179	GO 2016A Principal, Interest & Other Charges				180,977			180,977			180,977	179
180	USDA Loan				186,240			186,240			186,240	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	456,560	0	0	456,560			456,560	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sargent Street Construction					17,770		17,770			17,770	184
185	Fire Truck Purchase					386,568		386,568			386,568	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	404,338	0	404,338			404,338	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	404,338	0	404,338			404,338	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,107,352	243,117	169	456,560	404,338	250,297	2,461,833			2,461,833	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								129,276	E91	129,276	198
199	Purchase of land and equipment									G91	0	199
200	Construction							2,256	F91		2,256	200
201	Sewer and sewage disposal — Current operation							67,430	E80		67,430	201
202	Purchase of land and equipment							499	G80		499	202
203	Construction							414,512	F80		414,512	203
204	Electric — Current operation							1,428,687	E92		1,428,687	204
205	Purchase of land and equipment							41,220	G92		41,220	205
206	Construction							33,744	F92		33,744	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AKRON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								2,661,795	E89	2,661,795	238
239	Purchase of land and equipment								6,755	G89	6,755	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								208,511		208,511	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,994,685		4,994,685	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,107,352	243,117	169	456,560	404,338	250,297	2,461,833	4,994,685		7,456,518	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	133,712	198,643					332,355	480,274		812,629	255
256	Internal TIF loans/repayments and transfers out			264,261				264,261			264,261	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	133,712	198,643	264,261	0	0	0	596,616	480,274		1,076,890	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,241,064	441,760	264,430	456,560	404,338	250,297	3,058,449	5,474,959		8,533,408	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						34,799	34,799			34,799	263
264	Restricted	372,276	165,657	26,042		-100,387		463,588			463,588	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	42,481			-351			42,130			42,130	267
268	Total Governmental	414,757	165,657	26,042	-351	-100,387	34,799	540,517			540,517	268
269	Proprietary								2,141,409		2,141,409	269
270	Total ending fund balance June 30, 2017	414,757	165,657	26,042	-351	-100,387	34,799	540,517	2,141,409		2,681,926	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,655,821	607,417	290,472	456,209	303,951	285,096	3,598,966	7,616,368		11,215,334	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF AKRON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents				
Total salaries and wages paid.....						Z00 \$		628,036		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
10. Care Center 2012 GO	19U 1,025,000	29U	39U 60,000	49U 965,000	49U	49U	49U	189 28,493		
11. GO Bonds 2016A	19U 930,000	29U	39U 160,000	49U 770,000	49U	49U	49U	189 20,977		
12. USDA Loan	19U 3,779,365	29U	39U 54,831	49U	49U	49U 3,724,534	49U	189 131,409		
13. 8 Plex Assisted Living	19U 205,055	29U	39U 205,055	49U	49U	49U	49U	189 3,456		
14. Total long-term debt	5,939,420	0	479,886	1,735,000	0	3,724,534	0	184,335		
B. Short-term debt				Amount - Omit cents						
Outstanding as of JULY 1, 2016				61V \$						
Outstanding as of JUNE 30, 2017				64V \$	0					
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS									
Assessed Valuations by Levy Authority and County, AY2015/FY2017				Amount - Omit cents						
Actual valuation -- January 1, 2015				\$	65,660,760		x .05 = \$		3,283,038	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$	\$	2,682,484		2,682,484					
REMARKS						V98				